

AMENDMENT TO THE ABSTRACT

Please replace the abstract with the following new text:

-- A semiconductor device is formed using a shallow trench isolation method in order to provide a semiconductor device wherein variations in element characteristics are substantially restrained. The semiconductor device comprises a MOS type element and uses an element isolating insulating film for partitioning an epitaxial semiconductor layer into a plurality of element regions. The MOS type element is then formed in the element region with a gate insulating film such that a difference in height between the top surface position of the element isolating film and the top surface of the epitaxial semiconductor layer is at least three times as large as the thickness of the gate insulating film. --